

| Line No. | Description (A) | Reference (B) | Jurisdictional Amount per AIC WPC-23b (C) | Jurisdictional Amount Calculation per AG (D) | AG Adjustment to Test Year Revenue Credits (E) |
|--|--|--------------------------------------|--|---|---|
| <u>Miscellaneous Operating Revenues</u> | | | | | |
| 1 | Test Year Revenue from Cellular Carriers per Agreement to Vacate Frequencies Used by AIC | See AIC WPC-23b, line 19 and AG 5.03 | \$ - | \$ 1,285,386 | |
| 2 | Times: AIC Net Plant Allocation Factor | AIC Sch. FR A-2, line 20 | 0% | <u>79.99%</u> | |
| 3 | Jurisdictional Revenue Credit Amount | Line 1 * Line 2 | \$ - | \$ 1,028,180 | \$ 1,028,180 |
| 4 | Overheads Billed - Other Parties | See AIC WPC-23b, line 22 and AG 5.05 | \$ - | \$ 400,169 | |
| 5 | Times: AIC Wages and Salaries Allocation Factor | AIC Sch. FR A-2, line 9 | 0% | <u>92.06%</u> | |
| 6 | Jurisdictional Revenue Credit Amount | Line 4 * Line 5 | \$ - | \$ 368,396 | \$ 368,396 |
| 7 | Miscellaneous Billings | See AIC WPC-23b, line 25 and AG 5.04 | \$ - | \$ 359,169 | |
| 8 | Times: AIC General Plant ASP Allocation Factor | AIC Sch. FR A-2, line 26 | 0% | <u>69.66%</u> | |
| 9 | Jurisdictional Revenue Credit Amount | Line 7 * Line 8 | \$ - | \$ 250,197 | <u>\$ 250,197</u> |
| 10 | AG Adjustment to Correct Operating Revenue Credits to Electric Distribution Service | | | | <u>\$ 1,646,773</u> |

AG Adjustment to Cash Working Capital

Ameren Exhibit 1.3R; App 3

AG Revised

| Line No. | Cash Flow Elements | Amount \$000 | Revenue Lag Days | Expense Lead Days | Net Lag Days | CWC Factor | CWC \$000 Required | Revenue Lag Days | Expense Lead Days | Net Lag Days | CWC Factor | CWC \$000 Required |
|--------------------------|--|--------------|---------------------|----------------------|-----------------|---------------|-----------------------|---------------------|----------------------|-----------------|---------------------|-----------------------|
| | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) | (k) | (l) |
| 1 | Employee Benefits | \$ 42,444 | 49.75 | 15.97 | 33.78 | 0.0925 | \$ 3,926 | 49.75 | 15.97 | 33.78 | 0.0925 | \$ 3,926 |
| 2 | FICA | 7,951 | 49.75 | 13.13 | 36.62 | 0.1003 | 797 | 49.75 | 13.13 | 36.62 | 0.1003 | 797 |
| 3 | Payroll | 126,501 | 49.75 | 11.39 | 38.36 | 0.1051 | 13,295 | 49.75 | 11.39 | 38.36 | 0.1051 | 13,295 |
| 4 | Other Operations and Maintenance (less uncollectibles) | 187,991 | 49.75 | 48.87 | 0.88 | 0.0024 | 451 | 49.75 | 48.87 | 0.88 | 0.0024 | 451 |
| 5 | Federal Unemployment Tax | 44 | 49.75 | 76.38 | (26.63) | (0.0730) | (3) | 49.75 | 76.38 | (26.63) | (0.0730) | (3) |
| 6 | State Unemployment Tax | 876 | 49.75 | 76.38 | (26.63) | (0.0730) | (64) | 49.75 | 76.38 | (26.63) | (0.0730) | (64) |
| 7 | St. Louis Payroll Expense Tax | 10 | 49.75 | 83.51 | (33.76) | (0.0925) | (1) | 49.75 | 83.51 | (33.76) | (0.0925) | (1) |
| 8 | Federal Excise Tax | 3 | 49.75 | 30.21 | 19.54 | 0.0535 | 0 | 49.75 | 30.21 | 19.54 | 0.0535 | 0 |
| 9 | Electric Distribution Tax | 44,531 | 49.75 | 30.13 | 19.62 | 0.0538 | 2,396 | 49.75 | 30.13 | 19.62 | 0.0538 | 2,396 |
| 10 | Energy Assistance Charges | 16,873 | 0 | 4.00 | (4.00) | (0.0110) | (186) | 0.00 | 38.54 | (38.54) | (0.1056) | (1,782) |
| 11 | Municipal Utility Tax | 48 | 0 | 14.00 | (14.00) | (0.0384) | (2) | 0.00 | 48.54 | (48.54) | (0.1330) | (6) |
| 12 | Gross Receipts Tax | 5 | 49.75 | 45.63 | 4.12 | 0.0113 | 0 | 49.75 | 45.63 | 4.12 | 0.0113 | 0 |
| 13 | Corporation Franchise Tax | 1,240 | 49.75 | 161.97 | (112.22) | (0.3075) | (381) | 49.75 | 161.97 | (112.22) | (0.3075) | (381) |
| 14 | Miscellaneous | - | 49.75 | 197.64 | (147.89) | (0.4052) | - | 49.75 | 197.64 | (147.89) | (0.4052) | - |
| 15 | Property/Real Estate Taxes | 3,933 | 49.75 | 375.08 | (325.33) | (0.8913) | (3,506) | 49.75 | 375.08 | (325.33) | (0.8913) | (3,506) |
| 16 | Interest Expense | 65,742 | 49.75 | 91.25 | (41.50) | (0.1137) | (7,475) | 49.75 | 91.25 | (41.50) | (0.1137) | (7,475) |
| 17 | Bank Facility Costs | 1,419 | 49.75 | (156.59) | 206.34 | 0.5653 | 802 | 49.75 | (156.59) | 206.34 | 0.5653 | 802 |
| 18 | Income Taxes (Including Investment Tax Credit Adjustment) | 63,097 | 49.75 | 37.88 | 11.87 | 0.0325 | 2,051 | 0.00 | - | - | - | - |
| 19 | Rounding Difference | | | | | | 3 | | | | | 3 |
| 20 | TOTAL EXPENSES | 562,708 | | | | | | | | | | |
| Shaded Cells are Revised | | | | | | | | | | | | |
| 21 | CASH WORKING CAPITAL - PER AIC, Whole Dollars | | | | | | \$ 12,104,080 | | | | | |
| 21 | AG REVISED CASH WORKING CAPITAL - Whole Dollars | | | | | | | | | | Note 2 \$ 8,452,658 | |
| 22 | AG Adjustment to Cash Working Capital, Whole Dollars | | | | | | | | | | | \$ (3,651,421) |

Footnotes:

1 All amounts in column (b) should be updated in the Final Order

Corrected Cell

| Line No. | Description (A) | Reference (B) | AG Adjustment Amount (C) |
|---|---|-------------------------|-----------------------------|
| <u>Removal of Potentially Comparable Expenses Disallowed in Dkt 12-0293:</u> | | | |
| 1 | Focused Energy for Life ("FEFL") Comparable Charges in Test Year (Note 1) | AG 2.11(c) | \$ (95,705) |
| 2 | Strategic International Group fees - Comparable Charges in Test Year | AG 2.11(d) | (109,080) |
| 3 | P-Card Expenses - Comparable Charges in Test Year | AG 2.11(e) | (4,843) |
| 4 | Sub-Total: Amounts Identified as Potentially Comparable to Dkt 12-0293 Disallowed Costs in AIC response to AG 2.11. | Lines 1+2+3 | \$ (209,628) |
| <u>Other AG-Proposed Public Relations Expense Disallowances:</u> | | | |
| 5 | Karen Foss LLC - Cost Disallowance | AG 2.12, Attachment | (45,639) |
| 6 | Times: Wages and Salaries Jurisdictional Allocation Factor | AIC Sch. FR A-2, line 9 | 92.06% |
| 7 | Karen Foss Adjustment - Electric Distribution Jurisdictional Amount | Line 5 * Line 6 | \$ (42,015) |
| 8 | Obata Design, Inc. - Cost Disallowance | AG 2.12, Attachment | (6,506) |
| 9 | Times: Wages and Salaries Jurisdictional Allocation Factor | AIC Sch. FR A-2, line 9 | 92.06% |
| 10 | Obata Adjustment - Electric Distribution Jurisdictional Amount | Line 8 * Line 9 | \$ (5,989) |
| 11 | St. Louis Business Journal - Cost Disallowance | AG 2.12, Attachment | (15,202) |
| 12 | Times: Wages and Salaries Jurisdictional Allocation Factor | AIC Sch. FR A-2, line 9 | 92.06% |
| 13 | Business Journal Adjustment - Electric Distribution Jurisdictional Amount | Line 11 * Line 12 | \$ (13,995) |
| 14 | Total Simantel Charges to Account 930.2 Public Relations (Note a) | AG 2.12, Attachment | 743,635 |
| 15 | Less: Simantel Expenses Identified as FEFL - Disallowed on Line 1 | Line 1 | \$ (95,705) |
| 16 | Sub-total, Remaining Simantel Public Relations Charges | Line 14 - Line 1 | 647,930 |
| 17 | Times Provisional Disallowance Factor | AG Ex. 1.0, page 35 | 50% |
| 18 | Simontel Public Relations Disallowance Proposed by AG | Line 16 * Line 17 | \$ (323,965) |
| 19 | Times: Wages and Salaries Jurisdictional Allocation Factor | AIC Sch. FR A-2, line 9 | 92.06% |
| 20 | Business Journal Adjustment - Electric Distribution Jurisdictional Amount | Line 11 * Line 12 | \$ (298,242) |
| 21 | AG Adjustment to Partially Disallow Test Year Public Relations Expenses | Lines 4+7+10+13+20 | \$ (569,870) |

Footnotes:

1 Includes Simantel Charges of \$4,125 to Account 909 plus 92.06% (W&S Allocation) of \$99,479 charged to 930.2

| Line No. | Description (A) | Source (B) | Amount (C) |
|-------------|---|---------------------|--------------------|
| 1 | Estimated Accounts Payable balances associated with AIC's asserted test year end CWIP balance | AG 5.01, Attach. | \$ 35,535 |
| 2 | AG Adjustment to reduce rate base to offset CWIP balance with related Accounts Payable | | <u>\$ (35,535)</u> |